



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Janis Sklare  
DOCKET NO.: 21-02079.001-R-1  
PARCEL NO.: 16-26-416-005

The parties of record before the Property Tax Appeal Board are Janis Sklare, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$95,906  
**IMPR.:** \$158,639  
**TOTAL:** \$254,545

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a ranch-style dwelling of brick exterior construction with 3,160 square feet of living area. The dwelling was built in 1956, has an effective year built of 1974, and is approximately 65 years old. The home was remodeled in 2017. Features of the home include a basement with 1,101 square feet of finished area<sup>1</sup>, central air conditioning, two fireplaces, and a garage with 504 square feet of building area. The property has an approximately 17,227 square foot site and is located in Highland Park, Moraine Township, Lake County.

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<sup>1</sup> The parties disagree as to the size of the subject's finished basement area. The board finds the best evidence of finished basement area to be the property record card and schematic drawing with measurements that was presented by the board of review and unrefuted by the appellant in written rebuttal.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with ranch-style dwellings of brick or stone exterior construction ranging in size from 2,696 to 3,334 square feet of living area. The dwellings range in age from 48 to 59 years old. The comparables each have a basement with three having from 1,078 to 2,463 square feet of finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 480 to 600 square feet of building area. The comparables have improvement assessments ranging from \$127,098 to \$154,033 or from \$41.73 to \$49.01 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$144,728 or \$45.80 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$254,545. The subject property has an improvement assessment of \$158,639 or \$50.20 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. Board of review comparable #5 is the same property as the appellant's comparable #1. The comparables are improved with ranch-style dwellings of brick or brick and wood siding exterior construction ranging in size from 2,786 to 3,346 square feet of living area. The dwellings were built from 1954 to 1970 and thus would range in age from approximately 51 to 67 years old. Comparables #1 and #4 have effective years built of 1979 and 1969, respectively. The comparables each have a basement with 2,216 to 2,463 square feet of finished area. Each comparable has central air conditioning and one or two fireplaces. Four comparables each have a garage that ranges in size from 462 to 600 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$128,480 to \$179,569 or from \$41.73 to \$64.45 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables for the Board's consideration, with one comparable shared by the parties. The Board gives less weight to the appellant's comparables #2 and #3, the appellant's comparable #4/board of review comparable #5, and board of review comparable #1 which are less similar to the subject in age or dwelling size than other comparables in this record. Additionally, the appellant's comparable #2 lacks basement finish, a

feature of the subject, and board of review comparable #1 has an inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 as well as board of review comparables #2, #3, and #4 which are similar to the subject in location, design, age/effective age, dwelling size, basement finish, and most features. However, board of review comparable #2 lacks a garage, a feature of the subject, suggesting an upward adjustment for this difference would be necessary to make it more equivalent to the subject. These four comparables have improvement assessments ranging from \$128,480 to \$175,152 or from \$41.73 to \$55.28 per square foot of living area. The subject's improvement assessment of \$158,639 or \$50.20 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

November 21, 2023



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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